

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lake Central School Corp (4615)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$151,458	\$170,487	n/a	13%
	11100 Elementary	\$7,254,008	\$10,644,719	\$10,683,401	47%	0%
	11200 Middle/Junior High	\$4,188,717	\$5,516,189	\$5,189,032	24%	-6%
	11300 High School	\$5,145,149	\$7,371,891	\$7,280,535	42%	-1%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$257,089	n/a	n/a
	11470 Business Education	\$56,391	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$135,860	\$117,225	\$134,840	-1%	15%
	11900 Other Regular Programs	\$110,058	\$0	\$2,278	-98%	n/a
	12100 Gifted and Talented	\$108,201	\$70,419	\$67,210	-38%	-5%
	12210 Mild Mental Handicap	\$71,280	\$110,853	\$137,920	93%	24%
	12220 Moderate Mental Handicap	\$0	\$188,962	\$198,258	n/a	5%
	12310 Orthopedic Impairment	\$0	\$57,096	\$56,129	n/a	-2%
	12340 Hearing Impairment	\$993	\$25,364	\$27,198	> 500%	7%
	12350 Homebound	\$9,138	\$23,076	\$18,924	107%	-18%
	12410 Emotional Handicap - Full Time	\$26,445	\$390,406	\$333,920	> 500%	-14%
	12420 Emotional Handicap - All Others	\$1,986	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$15,364	\$16,831	\$4,059	-74%	-76%
	12610 Learning Disability - Full Time	\$294,224	\$746,424	\$556,177	89%	-25%
	12620 Learning Disability - All Others	\$0	\$175,934	\$173,868	n/a	-1%
	12710 Equal Opportunity At Risk	\$36,397	\$24,804	\$25,720	-29%	4%
	12810 Special Education Preschool	\$21,718	\$64,819	\$70,428	224%	9%
	12900 Other Special Programs	\$582,329	\$1,671,568	\$2,090,164	259%	25%
	13600 Special Interest Programs	\$17,591	\$0	\$125	-99%	n/a
	14100 Elementary	\$91,884	\$44,430	\$71,219	-22%	60%
	14200 Middle/Junior High	\$37,557	\$23,880	\$28,064	-25%	18%
	14300 High School	\$266,814	\$145,305	\$194,583	-27%	34%
	16100 Remediation Testing	\$115,028	\$169,210	\$174,812	52%	3%
	16200 Preventive Remediation	\$15,315	\$30,602	\$45,745	199%	49%
	21520 Speech Pathology Services	\$88,764	\$183,262	\$196,229	121%	7%
	22210 Service Area Direction	\$116,130	\$13,464	\$65,926	-43%	390%
	22220 School Library	\$387,125	\$290,350	\$287,912	-26%	-1%
	22250 Computer Assisted Instruction Services	\$56,793	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$1,737,135	\$1,924,455	\$1,983,189	14%	3%
	25810 Direction of Rental Services	\$0	\$0	\$0	n/a	n/a
	25820 Textbooks and Repairs	\$877,804	\$1,341,059	\$706,558	-20%	-47%
	26497 Teachers Retirement Fund	\$658,498	\$2,474,491	\$3,236,052	391%	31%
	41100 Transfer Tuition	\$113,136	\$144,100	\$112,630	0%	-22%
	41400 Joint Services and Supply	\$2,628,084	\$3,698,376	\$5,351,577	104%	45%

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Student Academic Achievement Total		\$25,265,915	\$37,851,022	\$39,932,261	58%	5%
Student Instructional Support						
	21110 Service Area Direction	\$19,775	\$25,612	\$25,121	27%	-2%
	21130 Social Work Services	\$11,889	\$0	\$0	-100%	n/a
	21210 Service Area Direction	\$536,703	\$538,518	\$442,735	-18%	-18%
	21340 Nurse Services	\$254,636	\$335,059	\$336,668	32%	0%
	21390 Other Health Services	\$0	\$0	\$9,650	n/a	n/a
	21420 Psychological Testing	\$169	\$65,195	\$46,012	> 500%	-29%
	21610 Service Area Direction	\$16,729	\$104,460	\$103,319	> 500%	-1%
	21690 Other Special Education Administration	\$12,000	\$77,334	\$84,182	> 500%	9%
	21790 Other Student Services	\$0	\$0	\$22	n/a	n/a
	22110 Service Area Direction	\$168,646	\$285,138	\$330,036	96%	16%
	22120 Instruction & Curriculum Development	\$5,556	\$53,626	\$4,639	-17%	-91%
	23110 Service Area Direction	\$105,919	\$79,667	\$97,990	-7%	23%
	23190 Other Governing Body Services	\$0	\$38,727	\$37,721	n/a	-3%
	23210 Office of the Superintendent	\$161,520	\$172,590	\$168,580	4%	-2%
	23290 Other Executive Administrative Services	\$99,232	\$160,515	\$147,787	49%	-8%
	26710 Technology Support and Maintenance	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$1,392,772	\$1,936,441	\$1,834,460	32%	-5%
Overhead and Operational						
	25110 Office of the Business Manager	\$277,949	\$188,388	\$202,845	-27%	8%
	25291 Refund of Revenue	\$14,364	\$42,430	\$283,888	> 500%	> 500%
	25295 Bank Service Charge	\$0	\$0	\$11	n/a	n/a
	25299 Other	\$0	\$0	\$1,574	n/a	n/a
	25360 Rent of Buildings & Equipment	\$983,775	\$2,057,454	\$1,817,087	85%	-12%
	25420 Maintenance of Buildings	\$4,420,203	\$5,136,657	\$6,901,063	56%	34%
	25430 Maintenance of Grounds	\$211,301	\$132,125	\$139,350	-34%	5%
	25440 Maintenance of Equipment	\$142,301	\$1,057,802	\$2,210,727	> 500%	109%
	25450 Vehicle Maintenance (other than buses)	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$38,927	\$271,806	\$333,815	> 500%	23%
	25510 Service Area Direction	-\$35,621	\$164,483	\$190,935	n/a	16%
	25520 Vehicle Operation	\$1,206,577	\$1,652,086	\$1,688,204	40%	2%
	25530 Monitoring Services	\$219,373	\$181,429	\$188,988	-14%	4%
	25540 Vehicle Servicing and Maintenance	\$416,504	\$714,059	\$768,627	85%	8%
	25550 Purchase of School Buses	\$512,812	\$711,994	\$794,271	55%	12%
	25560 Insurance on Buses	-\$2,699	\$117,677	\$0	n/a	-100%
	25590 Other Pupil Transportation Services	\$28,577	\$36,134	\$35,893	26%	-1%

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	25610 Service Area Direction	\$0	\$157,369	\$155,364	n/a	-1%
	25620 Food Preparation and Dispensing	\$587,382	\$691,655	\$741,519	26%	7%
	25630 Food Delivery	\$0	\$20,278	\$23,727	n/a	17%
	25640 Food Purchases	\$1,034,561	\$1,545,479	\$1,692,194	64%	9%
	25690 Other Food Services	\$159,838	\$134,018	\$119,202	-25%	-11%
	25740 Printing, Publishing and Duplicating	\$89,717	\$85,087	\$78,289	-13%	-8%
	25790 Other Internal Services	\$50,973	\$12,973	\$5,327	-90%	-59%
	25920 Ditch Assessments	\$0	\$15,667	\$15,667	n/a	0%
	26495 Official Bonds	\$1,319	\$4,419	\$4,364	231%	-1%
	26600 Data Processing	\$53,911	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$40,570	\$59,836	\$50,382	24%	-16%
	34000 Athletic Coaches	\$437,894	\$397,483	\$457,090	4%	15%
	39100 High School Band Uniforms	\$1,513	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$1,433,657	\$541,834	\$1,972,553	38%	264%
Overhead and Operational Total		\$12,325,677	\$16,130,623	\$20,872,954	69%	29%
Nonoperational						
	25310 Service Area Direction	\$70,540	\$33,899	\$33,429	-53%	-1%
	25320 Land Acquisition and Development	\$0	\$79,836	\$17,747	n/a	-78%
	25330 Professional Services	\$203,860	\$582,846	\$652,939	220%	12%
	25350 Building Acquisition/Construction/Improvement	\$1,670,282	\$2,190,440	\$3,858,543	131%	76%
	25380 Purchase of Mobile or Fixed Equipment	\$1,079,104	\$267,235	\$318,009	-71%	19%
	25390 Other Facilities Acquisition & Construction	\$75,330	\$5,561	\$8,359	-89%	50%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,638,951	\$1,659,165	n/a	1%
	53100 Buildings, LEASE RENTAL	\$5,265,825	\$5,296,770	\$5,416,129	3%	2%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$72,215	\$200,657	\$179,800	149%	-10%
	59100 Bond Registrars Fee	\$0	\$22,099	\$8,118	n/a	-63%
Nonoperational Total		\$8,437,157	\$10,318,295	\$12,152,236	44%	18%
prorated						
	26491 PERF	\$430,329	\$482,786	\$385,127	-11%	-20%
	26492 Social Security	\$1,978,695	\$1,808,077	\$792,176	-60%	-56%
	26493 Workmen's Compensation	\$101,683	\$150,369	\$328,037	223%	118%
	26494 Group Insurance	\$2,743,607	\$8,173,322	\$12,315,366	349%	51%
	26496 Unemployment Compensation	\$3,825	\$0	\$0	-100%	n/a
prorated Total		\$5,258,140	\$10,614,554	\$13,820,706	163%	30%
Not Categorized						
	59000 Other Debt Services	\$14,129	\$0	\$0	-100%	n/a

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Not Categorized Total		\$14,129	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$29,027,816	\$45,826,383	\$50,268,556	73%	10%	55.1%	59.6%	56.7%
Student Instructional Support	\$1,621,114	\$2,390,432	\$2,401,241	48%	0%	3.1%	3.1%	2.7%
Overhead and Operational Nonoperational	\$13,575,630	\$18,155,891	\$23,566,610	74%	30%	25.8%	23.6%	26.6%
Not Categorized	\$8,455,101	\$10,478,229	\$12,376,211	46%	18%	16.0%	13.6%	14.0%
Grand Total	\$52,693,790	\$76,850,936	\$88,612,618	68%	15%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	58.2%	62.7%	59.4%